

ASSEMBLY BILL

No. 820

Introduced by Assembly Member Gordon

February 17, 2011

An act to amend Section 162 of, and to add Section 162.1 to, the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 820, as introduced, Gordon. Property taxation: fee: preparation of certificate.

Existing law requires the assessor, tax collector, and auditor to charge and collect a \$1 fee for preparing specified documents, including, among others, a certificate of payment showing taxes paid.

This bill would instead require the assessor, tax collector, or auditor to charge and collect a fee to cover the actual and reasonable costs incurred by the assessor, tax collector, or auditor to prepare a certificate of payment showing taxes paid. This bill would require the board of supervisors of the county to establish the fee subject to specified requirements.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 162 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 162. The assessor, tax collector, and auditor shall, except where
- 4 specifically prohibited by law, charge and collect a fee of one
- 5 dollar (\$1) for preparing each of the following documents:

1 (a) A certified copy of a redemption certificate.

2 (b) A certified copy of an installment redemption receipt.

3 ~~(c) A certificate of payment showing taxes paid.~~

4 ~~(d)~~

5 (c) A certified copy of an assessment as entered on the
6 assessment roll.

7 The fee for providing a copy of a record or document by
8 photographic process shall be the actual cost thereof plus the sum
9 of one dollar (\$1). The fee shall be placed in the county general
10 fund.

11 SEC. 2. Section 162.1 is added to the Revenue and Taxation
12 Code, to read:

13 162.1. (a) The assessor, tax collector, or auditor shall charge
14 and collect a fee to cover the actual and reasonable costs incurred
15 by the assessor, tax collector, or auditor to prepare a certificate of
16 payment showing taxes paid.

17 (b) The amount of the fee shall be established by the board of
18 supervisors of the county and shall be subject to the requirements
19 of Chapter 12.5 (commencing with Section 54985) of Part 1 of
20 Division 2 of Title 5 of the Government Code.